

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Further Amendments on Rates of Tax - Notifications - Orders – Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 113

Dated: 29-11-2021

Read the following:-

1. G.O.Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017.
2. From the Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 01/2021 - Central Tax (Rate), dt. 02-06-2021.
3. From the Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 02/2021-Central Tax (Rate), dt. 02-06-2021.
4. From the Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 03/2021 - Central Tax (Rate), dt. 02.06.2021.
5. From the Commissioner of Commercial Taxes, Telangana State, Hyderabad, Ref No. A(1)/75/2017, Dt. 22-06-2021.

ORDER:-

The following Notifications shall be published in an Extra-ordinary issue of Telangana Gazette Dt. 29 .11.2021.

NOTIFICATION No. 01/2021- State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 1/2017-State Tax (Rate), issued vide G.O Ms No.110, Revenue (CT.II) Department, Dt: 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt: 30.06.2017, and as amended subsequently from time to time, namely:-

In the said notification, in Schedule I – 2.5%

- (a) against S.No.259A, for the entry in column (2), the entry "9503" shall be substituted;
- (b) in the List 1 appended to this schedule,, after serial number 230 and the entries relating thereto, the following shall be inserted, namely;
"(231), Diethylcarbamazine ".

2. This notification shall come into force with effect from the 2nd day of June, 2021.

NOTIFICATION No. 02/2021-State Tax (Rate)

In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby make the following further amendments in the notification No. 11/2017 – State Tax (Rate), issued vide G.O Ms No.110, Revenue (CT-II) Department, Dt. 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt:30.06.2017 as amended subsequently from time to time, namely:-

In the said notification, in the Table, -

- (a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

"(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer promoter for payment of tax on apartments supplied by the landowner-promoter in such project." ;

- (b) in serial number 25,-
(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely-

(3)	(4)	(5)
"(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-"

- (ii) in item (ii) in column (3), for the word, brackets, figures and letter " and (ia)", the brackets, figures, letter and word ",(ia) and (ib)" shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

NOTIFICATION No. 03/2021-State Tax (Rate)

In exercise of the powers conferred by section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification No. 06/2019-State Tax (Rate) issued vide G.O.Ms.No.63 Revenue (CT-II) Department, dt. 04-06-2019, namely:-

In the said notification, in the first paragraph,-

- (a) for the words "in whose case the liability to", the words ", who shall" shall be substituted;
- (b) for the words "shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier", the words "in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls" shall be substituted.
2. This notification shall come into force with effect from the 2nd day of June, 2021.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.
The Law (A) Department.
The Principal Secretary to Hon'ble Chief Minister(NR), Government of Telangana.
The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.
Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER